

**523A.204 Preneed seller annual reporting requirements.**

1. A preneed seller shall file with the commissioner not later than April 1 of each year an annual report on a form prescribed by the commissioner.

2. A preneed seller filing an annual report shall pay a filing fee of ten dollars per purchase agreement sold during the year covered by the report. Duplicate fees are not required for the same purchase agreement. If a purchase agreement has multiple sellers, the fee shall be paid by the preneed seller actually providing the merchandise and services.

3. All records maintained by the commissioner under [this section](#) shall be confidential pursuant to [section 22.7, subsection 58](#), and shall not be made available for inspection or copying except upon the approval of the commissioner or the attorney general, or except when sought by the preneed seller to whom the records relate. Such records shall be privileged and confidential in any judicial or administrative proceeding except any of the following:

a. An action commenced by the commissioner.

b. An administrative proceeding brought by the insurance division.

c. An action or proceeding which arises out of the criminal provisions of the laws of this state or of the United States.

d. An action brought by the insurance division or the attorney general to recover moneys for embezzlement, misappropriation, or misuse of trust funds.

[2001 Acts, ch 118, §22; 2007 Acts, ch 175, §11; 2009 Acts, ch 102, §1, 3; 2009 Acts, ch 181, §91; 2010 Acts, ch 1121, §23; 2015 Acts, ch 128, §27, 28, 50, 51](#)

Referred to in [§22.7, §523A.404, §523A.501, §523A.812, §523A.814](#)

Payment of examination fee also required, see [§523A.814](#)

2015 amendment to subsection 3 and strike of subsections 4 and 5 take effect July 2, 2015, and apply retroactively to July 1, 2015; 2015 Acts, ch 128, §50, 51

Subsection 3 amended

Subsections 4 and 5 stricken